

BAY AREA BLACK UNITED FUND, INC.
CITY AND COUNTY OF SAN FRANCISCO
2017 ANNUAL FUNDRAISING DRIVE APPLICATION



**Bay Area Black United Fund
2017 Listing of Federation Charity**

Code	Agency Name	telephone number	Agency Web Address
1 100	Bay Area Black United Fund	(510) 763-7270	www.babuf.org
2 101	A Safe Place	510-986-8600	www.asafeplacedvs.org
3 105	Asian Women's Shelter	415-751-7110	www.sfaws.org
4 109	Carl B. Metoyer Center for Family Counseling	510-562-3731	www.cffc.biz
5 110	Center on Juvenile and Criminal Justice	415-621-5661	www.cjci.org
6 117	Free at Last	650-462-6999	www.freeatlast.org
7 129	Berkeley Youth Alternatives	510-845-9010	www.bayonline.org
8 134	Wee Poets	510-848-6905	www.weespoets.org
9 136	Westside Community Services	415-431-9000	www.westside-health.org
10 136	Whitney Young Child Development Center Inc	415-567-2357	www.facesst.org
11 144	Rafiki Coalition For Health and Wellness	415-615-9945	www.rafikicoalition.org
12 145	Boys and Girls Club of Oakland	510-444-8211	www.bgcoakland.org
13 150	CAL-PEP	510-874-7850	www.calpep.org
14 165	Flourish Agenda, Inc.	510-282-6909	www.flourishagenda.com
15 168	Family Builders by Adoption	510-272-0204	www.familybuildersbyadoption.org
16 178	Aids Project of the Eastbay	510-663-7979	www.apeb.org
17 182	Lend a Hand Foundation	510-563-1262	www.lendahandfoundation.org
18 201	Big Brothers Big Sisters of the East Bay	415-503-4047	www.bbbsba.org
19 202	Building Opportunities for Self-Sufficiency (BOSS)	510-649-1930	www.self-sufficiency.org
20 203	Center for Elders Independence	510-452-8835	www.elders.org
21 211	Harbor House Ministries	510-534-0165	www.hhministries.org
22 230	Bayview Hunters Point Multipurpose Senior Services, Inc.	415-822-1444	www.bhpmss.org
23 241	Allen Temple Health and Social Service Ministries	510-544-3939	www.allen-temple.org
24 246	Healthy Communities, Inc.	510-444-9655	www.healthycommunities.us
25 242	Ariel Outreach & Mission	510-978-5844	www.arielom.org
26 258	Health and Human Resource Education Center	510-834-5990	www.hrrec.org
27 277	Hope 4 the Heart	510-688-5011	www.hope4theheart.org
28 282	YOUTH ALIVE!	510-594-2588	www.youthalive.org
29 283	FACES SF	415-567-2358	www.facesst.org
30 284	East Bay Performing Arts / Oakland Symphony	510-444-0800	www.oaklandsymphony.org
31 285	Motivating Inspiring Supporting and Servicing Sexually Exploiting Youth (MISSEY)	510-251-2070	www.missey.org
32 287	DASH Sports Education	510-982-9006	www.dashcamp.org
33 288	DADS Club	510-396-7776	www.christassociation.com
34 289	Black Men Speak	510-415-2098	
35 301	Bay Area Business Roundtable	510-568-6302	www.babrt.org
36 302	Omega Boys Club - Alive & Free	415-826-8664	www.stayaliveandfree.org
37 303	East Oakland Youth Development Center (EOYDC)	510-912-1377	www.eoydc.org
38 304	Ella Baker Center For Human Rights	510-285-8230	www.ellabakercenter.org
39 305	Hidden Genius Project, Inc.	415-547-0856	www.hiddengeniusproject.org
40 306	Outdoor Afro	510-913-6100	www.outdoorafro.org
41 307	Peacemakers, Inc.	510-830-5755	www.peacemakersinc.us
42 308	Student Program for Academic & Athletic Transitioning (SPAAT)	415-378-5871	www.spaat.org
43 309	Super Stars Literacy	510-777-0870	www.superstarsliteracy.org
44 310	The Mentoring Center	510-891-0427	www.mentor.org
45 311	Training Institute for Leadership Enrichment	510-568-5563	www.traininginstituteonline.com
46 312	Young Scholars Program (YSP)	415-465-2620	www.youngscholarsprogram.org
47 313	Richmond Main Street Initiative, Inc.	510-236-4049	www.richmondmainstreet.org
48 314	Solar Richmond	510-253-2211	www.solarrichmond.org
49 315	West Contra Costa Public Education Fund	510-233-1464	www.edfundwest.org
50 316	Coleman Advocates for Children and Youth	415-239-0161	www.colemanadvocates.org
51 317	Healthy Black Families, Inc.	510-285-6689	
52 318	Ephesian Children's Center	510-658-7118	
53 319	California Resources and Training	510-451-2545	www.caratnet.org
54 320	Youth Uprising	510-777-9909	www.youthuprising.org

Internal Revenue Service
District Director

Department of the Treasury

Attachment B

SF:EO:79-1446

Date: SEP 7 1979

Employer Identification Number:

Applied for
Accounting Period Ending:

December 31

Foundation Status Classification:

509(a)(1) & 170(b)(1)(A)(vi)

Advance Ruling Period Ends:

December 31, 1980

Person to Contact:

Profumo

Contact Telephone Number:

(510) 763-7270

94-2602958

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization described in section 509(a)(1) & 170(b)(1)(A)(vi).

Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during an advance ruling period. This advance ruling period begins on the date of your inception and ends on the date shown above.

Within 90 days after the end of your advance ruling period, you must submit to us information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, you will be classified as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for future periods. Also, if you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

Grantors and donors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you submit the required information within the 90 days, grantors and donors may continue to rely on the advance determination until the Service makes a final determination of your foundation status. However, if notice that you will no longer be treated as a section 170(b)(1)(A)(vi) organization is published in the Internal Revenue Bulletin, grantors and donors may not rely on this determination after the date of such publication. Also, a grantor or donor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 170(b)(1)(A)(vi) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 170(b)(1)(A)(vi) organization.

P.O. Box 36040, San Francisco, Calif. 94102 (over)

Letter 1045(DO) (6-7)

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If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. Also, you should inform us of all changes in your name or address.

Generally, you are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. If you have paid FICA taxes without filing the waiver, you should call us. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

You are required to file Form 990, Return of Organization Exempt from Income Tax, only if your gross receipts each year are normally more than \$10,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter, we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

Michael Davis
District Director

Attachment

ATTACHMENT C

FOR TAX YEAR 2015

BAY AREA BLACK UNITED FUND, INC.

CHRISTOPHER CHIME OGBODO, CPA

4225 TELEGRAPH AVENUE

OAKLAND, CA 94609

(510) 652-6213

TAXABLE YEAR **2015** **California e-file Return Authorization for Exempt Organizations**

FORM **8453-EO**

Exempt Organization name **BAY AREA BLACK UNITED FUND, INC.** Identifying number **94-2602958**

Part I Electronic Return Information (whole dollars only)

1	Total gross receipts (Form 199, line 4)	1	764,153
2	Total gross income (Form 199, line 8)	2	764,153
3	Total expenses and disbursements (Form 199, Line 9)	3	740,801

Part II Settle Your Account Electronically for Taxable Year 2015

4 Electronic funds withdrawal 4a Amount _____ 4b Withdrawal date (mm/dd/yyyy) _____

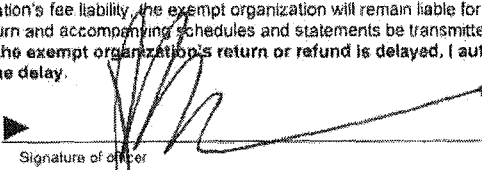
Part III Banking Information (Have you verified the exempt organization's banking information?)

5 Routing number _____ 6 Account number _____ 7 Type of account: Checking Savings

Part IV Declaration of Officer

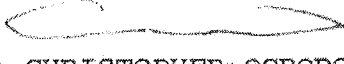
I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, Box 4, I authorize an electronic funds withdrawal for the amount listed on line 4a.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2015 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's fee liability, the exempt organization will remain liable for the fee liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay.

Sign Here  08-08-2016 CEO
Signature of officer Date Title

Part VI Declaration of Electronic Return Originator (ERO) and Paid Preparer. See instructions.

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB; I have provided the organization officer with a copy of all forms and information that will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2015 e-file Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for four years from the due date of the return four years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

ERO ERO's signature  Date _____ Check if also paid preparer Check if self-employed ERO's PTIN **P01440017**
Must Sign Firm's name (or yours if self-employed) and address **CHRISTOPHER CHIME OGBODO, CPA** FEIN **94-3006926**
4225 TELEGRAPH AVENUE ZIP Code **94609**
OAKLAND, CA

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

Paid Preparer Paid preparer's signature _____ Date _____ Check if self-employed Paid preparer's PTIN _____
Must Sign Firm's name (or yours if self-employed) and address _____ FEIN _____
ZIP Code _____

Return of Organization Exempt From Income Tax

2015

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

- ▶ Do not enter social security numbers on this form as it may be made public.
- ▶ Information about Form 990 and its instructions is at www.irs.gov/form990.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2015 calendar year, or tax year beginning , 2015, and ending , 20

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization BAY AREA BLACK UNITED FUND, INC. Doing business as		D Employer identification no. 94-2602958
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite 1212 BROADWAY STREET STE 640		E Telephone number (510) 763-7270
	City or town, state or province, country, and ZIP or foreign postal code OAKLAND, CA 94612		G Gross receipts \$ 764,153
	F Name and address of principal officer: DUANE T POE SAME AS C ABOVE		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions) H(c) Group exemption number ▶
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		J Website: ▶ WWW.BABUF.ORG	
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 1972	M State of legal domicile: CA


Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: OUR MISSION IS TO LEAD THE BAY AREA BLACK COMMUNITY AND OUR PARTNERS IN A UNIFIED EFFORT TO RESTORE VITALITY TO OUR PEOPLE AND NEIGHBORHOODS, BY SECURING AND INVESTING FINANCIAL RESOURCES IN COMMUNITY ORGANIZATIONS THAT BUILD INDIVIDUAL AND ORGANIZATIONAL CAPACITY FOR SUCCESS.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	
	5 Total number of individuals employed in calendar year 2015 (Part V, line 2a)	5	
	6 Total number of volunteers (estimate if necessary)	6	
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a 0	
	b Net unrelated business taxable income from Form 990-T, line 34	7b 0	
	Revenue	8 Contributions and grants (Part VIII, line 1h)	8
		9 Program service revenue (Part VIII, line 2g)	0
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		22	
11 Other revenue (Part VIII, column (A), lines 5, 8d, 8c, 9c, 10c, and 11e)		0	
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		629,175	
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0	
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0	
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	343,746	
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0	
	b Total fundraising expenses (Part IX, column (D), line 25) ▶	0	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	306,575	
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	650,321		
19 Revenue less expenses. Subtract line 18 from line 12	(21,146)		
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	148,475	
	21 Total liabilities (Part X, line 26)	256,548	
	22 Net assets or fund balances. Subtract line 21 from line 20	(108,073)	

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	DUANE T POE Signature of officer	Date
	DUANE T POE, CEO Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name Christopher Ogbodo CPA	Preparer's signature 	Date 08-08-2016	Check <input checked="" type="checkbox"/> if self-employed PTIN P01440017
	Firm's name ▶ CHRISTOPHER CHIME OGBODO, CPA		Firm's EIN ▶	
	Firm's address ▶ 4225 TELEGRAPH AVENUE OAKLAND CA 94609		Phone no. 510-652-6213	

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission: OUR MISSION IS TO LEAD THE BAY AREA BLACK COMMUNITY AND OUR PARTNERS IN A UNIFIED EFFORT TO RESTORE VITALITY TO OUR PEOPLE AND NEIGHBORHOODS, BY SECURING AND INVESTING FINANCIAL RESOURCES IN COMMUNITY ORGANIZATIONS THAT BUILD INDIVIDUAL AND ORGANIZATIONAL CAPACITY FOR SUCCESS.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 628,500 including grants of \$) (Revenue \$) THE CRITICAL MASS HEALTH CONDUCTORS (HC) PROGRAM IS THE PREEMINENT BEHAVIORAL HEALTH MODIFICATION STRATEGY CREATED BY AND FOR THE BLACK COMMUNITY. BEGUN IN 2005, HC RECRUITS, EDUCATES AND TRAINS VOLUNTEERS DURING A FOUR MONTH "CLASS" UTILIZING AN AFRO-CENTRIC CURRICULUM. DURING THE PROCESS, PARTICIPANTS BECOME EMPOWERED THROUGH SELF-AWARENESS, GROUP SUPPORT AND GUIDANCE FROM A TRAINED "CONDUCTOR" TO EMBRACE A PERSONALIZED BEHAVIORAL HEALTH MODIFICATION STRATEGY THAT BECOMES THE FRAMEWORK FOR A LIFE CHANGING EXPERIENCE. UPON GRADUATION, EACH PARTICIPANT RECEIVES A HEALTH CONDUCTOR NUMBER THAT DESIGNATES THEIR "PASSAGE" INTO AN EMPOWERED LIFE OF INDIVIDUAL AND COMMUNITY HEALTH ADVOCACY. OVER 900 BAY AREA RESIDENTS ARE HEALTH CONDUCTORS. YOUTH CONDUCTORS 2014 BASED UPON THE HEALTH CONDUCTOR MODEL, THE NEW CURRICULUM WILL FOCUS ON ENGAGING A YOUNG GENERATION, 18-30 YEARS OLD, IN A BEHAVIORAL HEALTH MODIFICATION WITH A HEALTH INTERVENTION AND COMMUNITY LEADERSHIP

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe in Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 628,500

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X

Part IV Checklist of Required Schedules (continued)

		Yes	No
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		X
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

Table with columns for question number, question text, sub-column (e.g., 1a, 1b), and Yes/No columns. Contains questions 1a through 14b regarding IRS filings and tax compliance.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 4 columns: Question ID, Question Text, Yes, No. Rows include 1a, 1b, 2, 3, 4, 5, 6, 7a, 7b, 8, 8a, 8b, 9.

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 4 columns: Question ID, Question Text, Yes, No. Rows include 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15, 15a, 15b, 16a, 16b.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed CA
18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection.
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records: BAY AREA BLACK UNITED FUN INC (510)763-7270, 1212 BROADWAY STREET STE 640, CA 94612

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) LJ JENNINGS BOARD CHAIRMAN	2.00	X						0	0	0
(2) KEITH M SPEARS CO-CHAIRMAN	2.00	X						0	0	0
(3) TAMARA L MOORE SECRETARY	2.00	X						0	0	0
(4) DONNA M HANKINS TREASURER	2.00	X						0	0	0
(5) ALYS C HERRING DIRECTOR	2.00	X						0	0	0
(6) ROBERT PHILLIPS SR DIRECTOR	2.00	X						0	0	0
(7) BERNIDA M REAGAN JR. DIRECTOR	2.00	X						0	0	0
(8) JULIUS ROBINSON DIRECTOR	2.00	X				X		0	0	0
(9) ELLEY MATTHEWS DIRECTOR	2.00	X						0	0	0
(10) DUANE T POE CEO	40.00			X				150,000	0	0
(11)										
(12)										
(13)										
(14)										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Sub-total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							150,000	0	0	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **1**

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a 44,449				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e 675,797				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 43,803				
	g Noncash contributions included in lines 1a-1f: \$					
	h Total. Add lines 1a-1f ▶		764,049			
Program Service Revenue	Business Code					
	2a					
	b					
	c					
	d					
	e					
	f All other program service revenue					
g Total. Add lines 2a-2f ▶						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶		104	104		
	4 Income from investment of tax-exempt bond proceeds ▶					
	5 Royalties ▶					
	6a Gross rents	(i) Real	(ii) Personal			
		b Less: rental expenses				
		c Rental income or (loss)				
		d Net rental income or (loss) ▶				
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
		b Less: cost or other basis and sales expenses				
		c Gain or (loss)				
		d Net gain or (loss) ▶				
	8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 a					
	b Less: direct expenses b					
	c Net income or (loss) from fundraising events ▶					
	9a Gross income from gaming activities. See Part IV, line 19 a					
	b Less: direct expenses b					
	c Net income or (loss) from gaming activities ▶					
	10a Gross sales of inventory, less returns and allowances a					
	b Less: cost of goods sold b					
	c Net income or (loss) from sales of inventory ▶					
Miscellaneous Revenue		Business Code				
11a						
b						
c						
d All other revenue						
e Total. Add lines 11a-11d ▶						
12 Total revenue. See instructions ▶		764,153	104	0	0	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic individuals. See Part IV, line 22				
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	150,000	150,000		
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	194,611	142,919	51,692	
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9	Other employee benefits	45,969	39,074	6,895	
10	Payroll taxes	25,911	22,024	3,887	
11	Fees for services (non-employees):				
a	Management				
b	Legal				
c	Accounting	13,100	11,135	1,965	
d	Lobbying				
e	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12	Advertising and promotion				
13	Office expenses	5,123	4,096	1,027	
14	Information technology				
15	Royalties				
16	Occupancy	39,238	33,352	5,886	
17	Travel	14,977	12,731	2,246	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	1,713	1,456	257	
20	Interest	13,770	11,714	2,056	
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	2,215	1,881	334	
23	Insurance	8,756	6,638	2,118	
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a	CONSULTANTS	185,042	157,286	27,756	
b	BOARD DEVELOPMENT AND STUDY	4,187	3,559	628	
c	TELEPHONE	8,726	7,417	1,309	
d	REPAIRS AND MAINTENANCE	5,455	4,637	818	
e	All other expenses	22,008	18,581	3,427	
25	Total functional expenses. Add lines 1 through 24e	740,801	628,500	112,301	0
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A)		(B)		
		Beginning of year		End of year		
Assets	1	Cash - non-interest-bearing	39,409	1	39,752	
	2	Savings and temporary cash investments		2		
	3	Pledges and grants receivable, net	75,989	3	114,935	
	4	Accounts receivable, net	26,655	4	46,849	
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5		
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6		
	7	Notes and loans receivable, net		7		
	8	Inventories for sale or use		8		
	9	Prepaid expenses and deferred charges		9		
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	69,247			
	b	Less: accumulated depreciation	58,299	6,422	10c	10,948
	11	Investments - publicly traded securities		11		
	12	Investments - other securities. See Part IV, line 11		12		
	13	Investments - program-related. See Part IV, line 11		13		
	14	Intangible assets		14		
	15	Other assets. See Part IV, line 11		15		
16	Total assets. Add lines 1 through 15 (must equal line 34)	148,475	16	212,484		
Liabilities	17	Accounts payable and accrued expenses	54,986	17	70,593	
	18	Grants payable		18		
	19	Deferred revenue		19		
	20	Tax-exempt bond liabilities		20		
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21		
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22		
	23	Secured mortgages and notes payable to unrelated third parties		23		
	24	Unsecured notes and loans payable to unrelated third parties	115,035	24	121,111	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	86,527	25	105,501	
	26	Total liabilities. Add lines 17 through 25	256,548	26	297,205	
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.					
	27	Unrestricted net assets	(108,073)	27	(292,606)	
	28	Temporarily restricted net assets		28	207,885	
	29	Permanently restricted net assets		29		
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.					
	30	Capital stock or trust principal, or current funds		30		
	31	Paid-in or capital surplus, or land, building, or equipment fund		31		
	32	Retained earnings, endowment, accumulated income, or other funds		32		
33	Total net assets or fund balances	(108,073)	33	(84,721)		
34	Total liabilities and net assets/fund balances	148,475	34	212,484		

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	764,153
2	Total expenses (must equal Part IX, column (A), line 25)	2	740,801
3	Revenue less expenses. Subtract line 2 from line 1	3	23,352
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	(108,073)
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	(84,721)

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

1 Accounting method used to prepare the Form 990: Cash Accrual Other _____

If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.

2a Were the organization's financial statements compiled or reviewed by an independent accountant?

If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:

Separate basis Consolidated basis Both consolidated and separate basis

b Were the organization's financial statements audited by an independent accountant?

If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:

Separate basis Consolidated basis Both consolidated and separate basis

c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?

If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?

b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support
Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.
▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2015

Open to Public
Inspection

Name of the organization

BAY AREA BLACK UNITED FUND, INC.

Employer identification number

94-2602958

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations _____
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2015

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	487,415	299,916	342,943	629,153	764,049	2,523,476
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	487,415	299,916	342,943	629,153	764,049	2,523,476
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						2,523,476

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
7 Amounts from line 4	487,415	299,916	342,943	629,153	764,049	2,523,476
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	369	170	48	22	104	713
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						2,524,189
12 Gross receipts from related activities, etc. (see instructions)					12	

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

14 Public support percentage for 2015 (line 6, column (f) divided by line 11, column (f))	14	99.97	%
15 Public support percentage from 2014 Schedule A, Part II, line 14	15	100.00	%
16a 33 1/3% support test - 2015. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>			
b 33 1/3% support test - 2014. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>			
17a 10%-facts-and-circumstances test - 2015. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>			
b 10%-facts-and-circumstances test - 2014. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>			
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>			

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II.

If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

15 Public support percentage for 2015 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2014 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2015 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2014 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2015. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2014. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box in line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 11a or 11b in Part I, answer (b) and (c) below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
11a		
b A family member of a person described in (a) above?		
11b		
c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
1		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
1		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
2		
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
3		

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test. Answer (a) and (b) below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
2a		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
2b		
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.		
3a		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		
3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970. See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	

- 7 Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions).

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2015 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2015	(iii) Distributable Amount for 2015
1 Distributable amount for 2015 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2015 (reasonable cause required-see instructions)			
3 Excess distributions carryover, if any, to 2015:			
a			
b			
c			
d From 2013			
e From 2014			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2015 distributable amount			
i Carryover from 2010 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2015 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2015 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2015, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).			
6 Remaining underdistributions for 2015. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).			
7 Excess distributions carryover to 2016. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a			
b			
c Excess from 2013			
d Excess from 2014			
e Excess from 2015			

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2015

Department of the Treasury Internal Revenue Service

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Open to Public Inspection

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization

Employer identification number

BAY AREA BLACK UNITED FUND, INC.

94-2602958

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?, 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 2 columns: Description, Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year (sub-rows 2a-2d), 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?, 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 2 columns: Description, Amount. Rows include: 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items. b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenue included on Form 990, Part VIII, line 1, (ii) Assets included in Form 990, Part X. 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items: a Revenue included on Form 990, Part VIII, line 1, b Assets included in Form 990, Part X.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange programs
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment ▶ _____ %
 - b Permanent endowment ▶ _____ %
 - c Temporarily restricted endowment ▶ _____ %
- The percentages in lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|---|--------|----|
| (i) unrelated organizations | 3a(i) | |
| (ii) related organizations | 3a(ii) | |
| b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment	69,247		58,299	10,948
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				10,948

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.)		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) AGENCY TRANSACTION PAYABLE	98,392
(3) FISCAL AGENCY PAYABLE	7,109
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	105,501

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2015

**Open to Public
Inspection**

Employer identification number

BAY AREA BLACK UNITED FUND, INC.

94-2602958

01. Form 990 governing body review (Part VI, line 11)

The organization's treasurer receives a preliminary copy of the 990 from the finance manager. The treasurer who is also a member of the finance committee reviews the draft with the rest of the finance committee. All changes or edits are given back to the finance manager who makes any changes and gives back to the treasurer for presentation to the full board. After presentation to the board the treasurer gives back the approved copy back to the finance manager who gives to the Executive Director for signature

02. Conflict of interest policy compliance (Part VI, line 12c)

monitoring consists of execution of annual written disclosures to each Board member

03. CEO, executive director, top management comp (Part VI, line 15a)

Independent outside search firm used in the initial hiring of the executive director in addition to the human resources committee performing an analysis of salaries of comparable organizations in the geographic areas

04. Governing documents, etc, available to public (Part VI, line 19)

Documents are available to the public upon written request

05. List of other expenses (Part IX, line 24e)

PROGRAM-

PAYROLL PROCESSING FEES \$ 1,892

OTHER TAXES \$ 404

BANK CHARGES \$ 556

Name of the organization

Employer identification number

BAY AREA BLACK UNITED FUND, INC.

94-2602958

STIPENDS \$ 918

DUES AND SUBSCRIPTIONS \$ 480

MEALS AND ENTERTAINMENT \$ 5,645

POSTAGE AND DELIVERY \$ 1,282

PRINTING \$ 5,695

INTERNET AND COMPUTER \$ 1,089

MISCELLANEOUS \$ 178

WEB SITE DEVELOPMENT \$ 135

REFUNDS \$ 307

MANAGEMENT AND GENERAL -

PAYROLL PROCESSING FEES \$ 334

OTHER TAXES \$ 71

BANK CHARGES \$ 98

STIPENDS \$ 162

DUES AND SUBSCRIPTIONS \$ 85

PRINTING \$ 1,005

MEALS AND ENTERTAINMENT \$ 996

POSTAGE AND DELIVERY \$ 226

REFUNDS \$ 54

INTERNET AND COMPUTER \$ 192

MISCELLANEOUS \$ 180

WEB SITE DEVELOPMENT \$ 24

Application for Extension of Time To File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

▶ **File a separate application for each return.**

OMB No 1545-1709

▶ **Information about Form 8868 and its instructions is at www.irs.gov/form8868.**

- ◆ If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box
- ◆ If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on e-file for Charities & Nonprofits.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete

Part I only

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Enter filer's identifying number, see instructions

Type or print	Name of exempt organization or other filer, see instructions. BAY AREA BLACK UNITED FUND, INC.	Employer identification number (EIN) or 94-2602958
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 1212 BROADWAY STREET STE 640	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. OAKLAND, CA 94612	

Enter the Return code for the return that this application is for (file a separate application for each return)

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

◆ The books are in the care of ▶ **DUANE T. POE, 1212 BROADWAY STREET STE. 810, OAKLAND, CA 94621**

Telephone No. ▶ **510-763-7270**

FAX No. ▶ _____

◆ If the organization does not have an office or place of business in the United States, check this box

◆ If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ . If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 08-15, 2016, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
▶ calendar year 2015 or

▶ tax year beginning _____, 20____, and ending _____, 20____.

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$
3b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$
3c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$

Caution. If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

990

Overflow Statement

2015
Page 1

Name(s) as shown on return

BAY AREA BLACK UNITED FUND, INC.

FEIN

94-2602958

OTHER EXPENSES

Description	Amount
PAYROLL PROCESSING FEES	\$ 1,892
OTHER TAXES	404
BANK CHARGES	556
STIPENDS	918
DUES AND SUBSCRIPTIONS	480
MEALS AND ENTERTAINMENT	5,645
POSTAGE AND DELIVERY	1,282
PRINTING	5,695
INTERNET AND COMPUTER	1,089
REFUNDS	307
WEB SITE DEVELOPMENT	135
MISCELLANEOUS	178
Total:	\$ 18,581

OTHER EXPENSES

Description	Amount
PAYROLL PROCESSING FEES	\$ 334
OTHER TAXES	71
BANK CHARGES	98
STIPENDS	162
DUES AND SUBSCRIPTIONS	85
PRINTING	1,005
MEALS AND ENTERTAINMENT	996
POSTAGE AND DELIVERY	226
INTERNET AND COMPUTER EXPENSES	192
REFUNDS	54
WEB SITE DEVELOPMENT	24
MISCELLANEOUS	180
Total:	\$ 3,427

Providing Youth and Senior Development

Boys and Girls Club of Oakland
We provide safe place to learn and grow, life enhancing programs, character development experiences, hope, and opportunity for over 5000 Oakland girls and boys each year.
Phone: 510-444-8001
www.boysandgirls.org
Charity Code: 143

Bay Area Community Point Multiservice Senior Services, Inc.
Comprehensive services for older African-Americans provided with dignity, honor and respect so that they can age in place and maintain a strong community presence.
Phone: 415-822-1444
www.bayareapoint.org
Charity Code: 230

Bay Area Youth Alternatives
Providing services such as counseling, employment opportunities, recreation and after school takes to youths and their families in order to prevent problems from becoming habits, and to intervene when children become involved with the criminal justice system.
Phone: 510-843-9010
www.bayareayouth.org
Charity Code: 129

Center for Elderly Independence
Provides comprehensive, coordinated, community based long term health care and social services to frail, low-income seniors age 55+ in the East Bay area, North and California.
Phone: 510-472-1855
www.elders.org
Charity Code: 203

East Oakland Youth Development Center (EOYDC)
Free Services promoting the positive development of youth and individuals in need of educational assistance, job training and placement assistance and cultural and recreational activities.
Phone: 510-912-1377
www.eoydc.org
Charity Code: 303

Flourish Agenda, Inc.
Flourish Agenda partners with schools, agencies, and community organizations to provide transformative learning experiences that promote healing, well-being, and advance social change for urban youth.
Phone: 510-282-6900
www.flourishagenda.com
Charity Code: 155

High Ground Project, Inc.
We train and mentor black male youth in technology, creation, entrepreneurship, and leadership skills to transform their lives and their community.
Phone: 415-547-0826
www.highgroundproject.org
Charity Code: 305

Lead A Hand Foundation
Lead A Hand Foundation empowers youth to succeed through its programs and services (Stay In School, Backpacks, supplies, monthly life skills workshops and basic needs).
Phone: 510-533-1464
www.leadahandfoundation.org
Charity Code: 182

Omaha Boys Club - Alive & Free
Alive & Free works to send kids to colleges not jails by changing beliefs, attitudes, values and actions that promote violence.
Phone: 415-816-8664
www.stayaliveandfree.org
Charity Code: 302

Student Program for Academic & Athletic Excellence (SPAAT)
SPAAT employs a culturally responsive curriculum that connects with the student's familiarity with and passion for sports to increase academic achievement and positive social engagement.
Phone: 510-912-5871
www.4pat.org
Charity Code: 308

The Mentoring Center
We operate mentoring groups and programs for youth aged 12-25, provide training and technical assistance to mentoring organizations, and develop policy on youth leaves.
Phone: 510-890-0477
www.mentoring.org
Charity Code: 310

Wee Poets
Wee Poets helps children develop reading, writing, speaking skills and self-esteem and trains teenagers as television Technicians, alternatives to using alcohol, drugs and gang violence.
Phone: 510-604-6901
www.weepoets.org
Charity Code: 134

Young Scholars Program (YSP)
The Young Scholars Program mission is to increase the number of Young Men of Color who complete high school, are college eligible, and who attain a college degree.
Phone: 415-465-2670
www.youngscholarsprogram.org
Charity Code: 312

Youth Empowerment
Youth Empowerment strives to transform East Oakland into a healthy community by developing the leadership of youth and improving the systems that impact them.
Phone: 510-777-3509
www.youthempower.org
Charity Code: 283

2016 Local Workplace Campaign

Mission - To advance and invest in policies, practices, partnerships and organizations supporting the Black Community

Vision - BABUF is a recognized leader in an empowered, healthy and thriving Black community.

Values - BABUF pursues its vision and lives out its mission by:

- Committing to the COMMUNITY
- Pursuing social EQUITY
- Striving for EXCELLENCE
- Displaying bold, visionary LEADERSHIP
- Building strong, strategic PARTERSHIPS
- Engaging in authentic respectful SERVICE
- Demonstrating integrity that instills TRUST

The Bay Area Black United Fund has been supporting African Americans and other communities of color through employee donations since 1979. Through the contributions of workplace campaigns, BABUF invests in programs that directly and indirectly improve the health and well-being of the Bay Area Black Community. By raising money for community-based organizations, BABUF reduces the threat of hardship for these organizations due to financial challenges.

Supporting the health & wellness of the Bay Area Black community positively uplifts the health of all communities.

BABUF recognizes that dreams without resources remain only dreams. Whatever you give \$5, \$10, \$15 or more, you are the link that creates change. We hope that you will partner with us to make a healthier and more productive community a reality by supporting BABUF and its 45 member agencies.

WE ARE BLACK IN THE BAY!
Black in the Bay Since 1979

Overhead Cost 14%


BAY AREA BLACK UNITED FUND

BABUF

BLACK IN THE BAY SINCE 1979

BABUF IS BLACK HEALTH

2016
Workplace Campaign
Member
Agency List



1212 BROADWAY, STE. 640 • OAKLAND, CA 94612
(510) 763-7270 • (510) 763-3625 fax
WWW.BABUF.ORG

ATTACHMENT D

Building Strong Communities

Bay Area Black United Fund
To advance and invest in policies, practices, partnerships and organizations supporting the Black Community.
Phone: 510-763-7270
www.babuf.org
Charity Code: 100

Bay Area Business Roundtable
BABRT develops strategies and programs that seek to sustainable economic improvement for underprivileged communities.
Phone: 510-368-6300
www.babrt.org
Charity Code: 301

Center for Juvenile and Criminal Justice
The Center for Juvenile and Criminal Justice provides direct services, technical assistance, and policy analysis to reduce incarceration and promote a humane criminal justice system.
Phone: 415-621-5661
www.cj10.org
Charity Code: 116

Ella Baker Center for Human Rights
We build the power of black, brown, and poor people to break the cycle of incarceration and poverty and make our communities healthy and strong.
Phone: 510-285-8730
www.ellabakercenter.org
Charity Code: 304

Healthy Black Families, Inc.
Supports the growth and development of healthy black families by providing community education, empowerment, capacity building and tools for self-advocacy and empowerment to achieve equality.
Phone: 510-285-6680

Richmond Area Black Community Development Center
Richmond Area Black Community Development Center is a community-based nonprofit organization dedicated to restoring historic downtown with products, services, jobs and entertainment that reflect the community's rich diversity.
Phone: 510-238-0649
www.rabccdmccenter.org
Charity Code: 142

Westside Community Center
With African American focused programming created by members of our community for our community, we deliver educational, health and social services to continually strengthen our local communities.
Phone: 415-431-9000
www.westside-health.org
Charity Code: 135

Empowering Individuals

Black Men Speak
Our work has taken out groups to all over across the State of California as well as Memphis TN, Austin TX and Florida where we have facilitated workshops for Emotional CPR (EMAP), wellness, recovery and action planning.
Phone: 510-415-1098
Charity Code: 289

California Resources and Training
California Resources and Training (CARAT) provides capacity building training to small and minority owned businesses to assist in using technology solutions and in securing contracts.
Phone: 510-443-4245
www.carat.org
Charity Code: 103

Outdoor Afro
Oakland, CA based Outdoor Afro is the nation's leading, cutting edge network that celebrates and inspires African American connections and leadership in nature.
Phone: 510-311-6100
www.outdoorafro.org
Charity Code: 316

Training Institute for Leadership Enrichment
Established in 1999, Training Institute for Leadership Enrichment is committed to the development of the next generation of African American women leaders to increase the numbers represented at local and national decision-making tables.
Phone: 510-268-5201
www.traininginstitute.org
Charity Code: 311

Supporting People with Disabilities

ASK-ERIC
Provides services to battered victims and their children enabling them to break the cycle of violence by regaining a sense of self-esteem and personal empowerment.
Phone: 510-268-8600
www.askepic.org
Charity Code: 101

Art Center for Women
We provide emergency shelter, food, clothing and job training to over 2,000 a year homeless men, women and children. Help turn lives around and regain independence.
Phone: 510-918-0841
www.artcenter.org
Charity Code: 212

Bay Area Youth Center
Regional leaders who are dedicated to ending domestic violence for all survivors through provision of a multi-generational, multi-cultural shelter program and community based prevention collaborations.
Phone: 415-771-2700
www.bayyouth.org
Charity Code: 105

Training and Leadership

East Bay Performing Arts / Oakland Symphony
Oakland Symphony makes classical music accessible to all members of our community, providing unique programs with the goal of attracting a wide-ranging, culturally varied audience.
Phone: 510-444-9800
www.oaklandsymphony.org
Charity Code: 184

Youth ALIVE!
Youth ALIVE!'s mission, since 1991, is to create young leaders and prevent violence through a combination of education, intervention and healing.
Phone: 510-594-2538
www.youthalive.org
Charity Code: 282

Supporting Families and Children

Carl B. Meisner Center for Family Counseling
The Carl B. Meisner Center for Family Counseling, (510) 567-3721, EN 942484666 provides no cost mental health services to at-risk youth and their families residing in Alameda County.
Phone: 510-567-3721
www.cfbcc.org
Charity Code: 109

Big Brothers Big Sisters of the Bay Area
Big Brothers Big Sisters of the Bay Area has been providing Bay Area youth with professionally supported one-to-one mentoring relationships since 1968.
Phone: 415-274-6427
www.bbbsba.org
Charity Code: 201

Building Opportunities for Self-Sufficiency (BOSS)
We turn lives around for homeless and low income families, youth and individuals through housing and support services in Berkeley, Oakland and Hayward.
Phone: 510-649-1930
www.self-sufficiency.org
Charity Code: 202

Colman Advocates for Children and Youth
Colman battles the leadership and power of law, commerce and politics of color to advance racial and economic justice in schools and communities.
Phone: 415-239-0200
www.colmanadvocates.org
Charity Code: 111

Ephesian Children's Center
Ephesian Children's Center provides publicly subsidized preschool and school-age services to children and families in Northern Alameda County.
Phone: 510-658-7188
ephesianchildrenscenter.com
Charity Code: 305

FACES 56/Whitney Young Child Development Center
FACES 56 provides quality and affordable child development services for infants, toddlers, and preschoolers; offers a comprehensive family support services and offers the community a workforce program that provides participants with the skills needed to acquire and retain employment.
Phone: 415-930-2328
www.facesof.org
Charity Code: 283

Family Builders by Topnotch
Family Builders creates permanent families for children in the foster care system, regardless of that child's age, race, gender or sexual orientation or condition.
Phone: 510-772-0204
www.familybuilders.org
Charity Code: 168

Harbor House Ministries
Harbor House Ministries offers after-school tutoring and enrichment, leadership development, food and clothing distribution, English as a Second Language classes, and economic development opportunities to under-resourced families in Oakland.
Phone: 510-574-6195
www.harborhouse.org
Charity Code: 211

West Contra Costa Public Education Fund
Develop collaborative group that will provide resources and support to aid students with readiness, access and completion.
Phone: 510-233-1464
www.wccedfund.org
Charity Code: 315

Hope 4 the Heart
Hope for the Heart provides 1.5 million lbs of perishable and nonperishable food to over one hundred non-profit organizations in Alameda County from Jan. 2014 - Dec. 31, 2014.
Phone: 510-687-9001
www.hope4theheart.org
Charity Code: 277

Motivating, Empowering, Supporting and Serving (M.E.S.S.) Family Support Center
M.E.S.S.E.Y is a community-based nonprofit organization in Oakland, CA that raises awareness of commercial sexual exploitation and provides trauma-informed services to its victims.
Phone: 510-271-7070
www.messy.org
Charity Code: 285

Personmakers Inc.
Personmakers Inc. is a family mentoring organization that serves the potential "pipe-line-to-prison" population of children from Pre-School through High School.
Phone: 510-871-9555
www.personmakers.org
Charity Code: 307

Super Stars Literacy
Super Stars Literacy provides immersive literacy invention to under-served K-2nd grade students so they can achieve literacy, accelerated literacy growth.
Phone: 510-777-0870
www.superstarsliteracy.org
Charity Code: 309

West Contra Costa Public Education Fund
Develop collaborative group that will provide resources and support to aid students with readiness, access and completion.
Phone: 510-233-1464
www.wccedfund.org
Charity Code: 315

Promoting Health Care

APPEB
APPEB provides health education, HIV/STD testing, support groups, primary medical care, medical case management, as well as provide support and assistance for HIV positive individuals.
Phone: 510-667-7979
www.appeb.org
Charity Code: 178

ATHSSM
Your contribution stays right here in our community, addressing issues like homelessness, anger management, and mental health. ATHSSM provides services to over 2000 people throughout East Oakland.
Phone: 510-544-3339
www.allen-temple.org
Charity Code: 341

CalPalp
Provides comprehensive health education, HIV/STD treatment, case management, peer treatment and advocacy to hard-to-reach, high-risk populations in Alameda and San Francisco counties.
Phone: 510-874-7830
www.calpalp.org
Charity Code: 190

DASH
DASH seeks to empower, support and sustain positive diabetes identities in youth, their friends, family members and the general population of diverse communities.
Phone: 510-987-9006
www.dashcamp.org
Charity Code: 287

The Health and Human Resource Center
The Health and Human Resource Center creates healthy communities through intergenerational and innovative approaches to wellness programs and services.
Phone: 510-836-5990
www.hhrcc.org
Charity Code: 258

HEALTH COMMUNITY
Providing free to low cost medical care, family resources, nutrition education, and physical fitness instruction.
Phone: 510-454-2655
www.healthcommunity.org
Charity Code: 246

Health Community
To stop the spread of HIV/AIDS and eliminate health disparities in San Francisco's Black community, as well as other marginalized communities in the city.
Phone: 415-615-5945
www.raticolleague.org
Charity Code: 144

Solar Richmond
Solar Richmond's aim is to catalyze transformative change that deepens the connection between people, place, and planet through wellness workshops and solar installation training.
Phone: 904-333-3211
www.solarrichmond.org
Charity Code: 140

Our mission is to rebuild the community from within, reclaiming address and giving people who failed in the past the chance to succeed in the future.
Phone: 650-452-4599
www.freetlas.org
Charity Code: 117

BAY AREA BLACK UNITED FUND, INC.

FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2015

AND

INDEPENDENT AUDITOR'S REPORT

BAY AREA BLACK UNITED FUND, INC.
DECEMBER 31, 2015

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Independent Auditor's Report

To the Board of Directors
Bay Area Black United Fund, Inc.

I have audited the accompanying financial statements of Bay Area Black United Fund, Inc., (a nonprofit organization), which comprise the statement of financial position as of December 31, 2015, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Bay Area Black United Fund, Inc. as of December 31, 2015, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report issued in accordance with Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued a report dated August 3, 2016, on my consideration of Bay Area Black United Fund, Inc.'s internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of my audit.



Christopher Chime Ogbodo
Certified Public Accountant

Oakland, California
August 3, 2016

BAY AREA BLACK UNITED FUND, INC.
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2015

ASSETS

Current Assets	
Cash and Cash Equivalents - Note 2	\$ 39,752
Accounts Receivable	35,375
Promises to Give - Note 3	114,935
Management Fee Receivable	11,474
Prepaid Expenses	<u>2,341</u>
Total Current Assets	<u>203,877</u>
Fixed Assets	
Computers	19,472
Other Equipment	<u>49,775</u>
Total Fixed Assets	69,247
Accumulated Depreciation	<u>(58,299)</u>
Total Fixed Assets, Net of Depreciation	<u>10,948</u>
Total Assets	<u>\$ 214,825</u>

LIABILITIES AND NET ASSETS

Current Liabilities	
Accounts Payable	\$ 30,788
Vacation Accrual	41,211
Line of Credit - Note 4	<u>121,111</u>
Total Current Liabilities	193,110
Other Liabilities	
Agency Payable - Note 5	98,392
Fiscal Agency Payable - Note 6	<u>7,109</u>
Total Other Liabilities	105,501
Net Assets	
Unrestricted Net Assets	(291,671)
Temporarily Restricted - Note 8	<u>207,885</u>
Total Net Assets	<u>(83,786)</u>
Total Liabilities and Net Assets	<u>\$ 214,825</u>

See accompanying notes to the financial statements

BAY AREA BLACK UNITED FUND, INC.
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Revenue and Support			
Workplace Campaign	\$ 44,449		\$ 44,449
Grants	467,912	\$ 207,885	675,797
Management Revenue	37,286	-	37,286
Donation and Contributions	4,350	-	4,350
Board Gifts	375	-	375
Interest Income	104	-	104
Miscellaneous Income	1,792	-	1,792
Total Revenues and Other Support	<u>556,268</u>	<u>207,885</u>	<u>764,153</u>
Net Assets Released from Restrictions	<u>81,900</u>	<u>(81,900)</u>	<u>-</u>
Total Revenue and Other Support	638,168	125,985	764,153
Expenses			
Workplace Campaign	170,066	-	170,066
Community Outreach	162,670	-	162,670
Critical Mass Conductors	273,583	-	273,583
Other	22,181	-	22,181
General and Administrative	111,366	-	111,366
Total Expenses	<u>739,866</u>	<u>-</u>	<u>739,866</u>
Change in Net Assets	(101,698)	125,985	24,287
Net Assets - December 31, 2014	<u>(189,973)</u>	<u>81,900</u>	<u>(108,073)</u>
Net Assets - December 31, 2015	<u>\$ (291,671)</u>	<u>\$ 207,885</u>	<u>\$ (83,786)</u>

See accompanying notes to the financial statements

BAY AREA BLACK UNITED FUND, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2015

	PROGRAM SERVICES				Total	General and Admin	TOTAL
	Workplace	Community Outreach	Critical Mass	Other			
EXPENSES							
Salaries & Wages	\$ 79,261	\$ 75,814	\$ 127,506	\$ 10,338	\$ 292,919	\$ 51,692	\$ 344,611
Payroll Process	512	490	823	67	1,892	334	\$ 2,226
Payroll Tax	5,960	5,700	9,587	777	22,024	3,887	\$ 25,911
Other Taxes	109	105	176	14	404	71	\$ 475
Bank Charges	150	144	242	20	556	98	\$ 654
Employees Benefits	10,573	10,113	17,009	1,379	39,074	6,895	\$ 45,969
Accounting & Legal	3,013	2,882	4,847	393	11,135	1,965	\$ 13,100
Conference & Meetings	394	377	634	51	1,456	257	\$ 1,713
Consultants	42,560	40,709	68,466	5,551	157,286	27,756	\$ 185,042
Stipends	248	238	400	32	918	162	\$ 1,080
Depreciation Expense	509	487	819	66	1,881	334	\$ 2,215
Dues & Subscriptions	130	124	209	17	480	85	\$ 565
Interest Expense	3,170	3,032	5,099	413	11,714	2,067	\$ 13,781
Insurance Other	1,796	1,718	2,890	234	6,638	1,172	\$ 7,810
Meals & Entertainment	1,528	1,461	2,457	199	5,645	996	\$ 6,641
Postage & Delivery	347	332	558	45	1,282	226	\$ 1,508
Office Supplies	1,108	1,060	1,783	145	4,096	1,027	\$ 5,123
Printing	1,541	1,474	2,479	201	5,695	1,005	\$ 6,700
Repairs & Maintenance	1,255	1,200	2,018	164	4,637	818	\$ 5,455
Rent	9,025	8,632	14,518	1,177	33,352	5,886	\$ 39,238
Telephone	2,007	1,920	3,228	262	7,417	1,309	\$ 8,726
Internet and Computer Expense	295	282	474	38	1,089	192	\$ 1,281
Travel	3,445	3,295	5,541	450	12,731	2,246	\$ 14,977
Refunds	83	79	134	11	307	54	\$ 361
Miscellaneous Expense	48	46	78	6	178	180	\$ 358
Web Site Development	36	35	59	5	135	24	\$ 159
Board Development and Studies	963	921	1,549	126	3,559	628	\$ 4,187
TOTAL EXPENSES	\$ 170,066	\$ 162,670	\$ 273,583	\$ 22,181	\$ 628,500	\$ 111,366	\$ 739,866

See accompanying notes to the financial statements

BAY AREA BLACK UNITED FUND, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2015

Cash Flows from Operating Activities	
Changes in Net Assets	\$ 24,287
Adjustments to reconcile changes in net assets to net cash provided by operating activities:	
Depreciation	2,215
(Increase) decrease in assets:	
Accounts Receivable	(25,375)
Promises to Give	(38,946)
Prepaid Expenses	(2,341)
Management Fee Receivable	5,181
Increase (decrease) in liabilities:	
Accounts payable	7,477
Vacation Accrual	9,536
Agency Payable	45,741
Fiscal Agency Payable	(26,767)
Net cash provided by operating activities	<u>1,008</u>
Cash Flows from Investing Activities	
Purchase of property and equipment	<u>(6,741)</u>
Net cash flow used by investing activities	<u>(6,741)</u>
Cash Flows from Financing Activities	
Line of Credit	<u>6,076</u>
Net cash flow used by financing activities	<u>6,076</u>
Net Increase (Decrease) in Cash	343
Cash and Cash Equivalents, Beginning of Year	<u>39,409</u>
Cash & Cash Equivalents, End of Year	<u>\$ 39,752</u>
<i>Supplemental disclosure of cash flow information:</i>	
Cash paid for:	
Income Taxes Paid	
Interest Paid	<u>\$ 13,781</u>

See accompanying notes to the financial statements

BAY AREA BLACK UNITED FUND, INC.
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Bay Area Black United Fund, Inc. (BABUF) is a not-for-profit organization incorporated under the laws of the State of California in 1976. Through the community outreach program the primary mission of the corporation is to promote and build partnerships between the Bay Area Black United Fund and organizations that, together, maximize our capacity to serve African American people and other communities of color.

In pursuit of its mission, the Bay Area Black United Fund, Inc.'s primary goal is to build self-reliance and self-sufficiency in communities we serve by building institutions that seek solutions to community needs, and will "teach people how to fish" for themselves. While BABUF's initial focus has been on the black community, the institution has, through the years, demonstrated its capability and desire to respond to the changing demographics of its service area.

The BABUF family of assisted agencies, in the future, will include the Latino, Asian, and Native American communities, as well as the homeless population, where race makes little or no difference. We will bring together resources-people, competency, and money - in ways that support human growth and development, and community healing and renewal for African American people and other communities and activities aimed at increasing the quality of life for African American communities.

Basis of Presentation

The Organization receives various funds one of which is unrestricted, and the rest are permanently restricted. The permanently restricted funds are used to support specific programs within the Organization. The unrestricted funds are used to support general and administrative functions of the Organization as well as additional support of other programs.

The accompanying financial statements have been prepared to focus on the Organization as a whole and to present balances and transactions according to the existence or absence of donor-imposed restrictions. This has been accomplished by classification of net assets and transactions into the following classes of assets:

Temporarily Restricted Net Assets - Net assets subject to donor-imposed stipulations that they be maintained by the organization.

Unrestricted Net Assets - Net assets not subject to donor-imposed stipulations.

Basis of Accounting

The Organization's books are maintained, and the financial statements have been prepared, on the accrual basis of accounting in accordance with generally accepted accounting principles.

BAY AREA BLACK UNITED FUND, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. All donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished) temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Cash and Cash Equivalents

For purposes of the balance sheets and statement of cash flows, the Company considers all highly liquid investments, which are readily convertible into known amounts of cash and have a maturity of three months or less when acquired to be cash equivalents.

Fixed Assets

Furniture and equipment are capitalized using the straight-line method. Donated assets are recorded at fair market value at the time the assets are received. The Organization has established a capitalization policy to capitalize all purchases of \$500 or more of furniture and equipment. Depreciation is provided using the straight-line method over the expected useful lives of the asset. At December 31, 2015, the Organization incurred \$2,215 in depreciation expense.

Income Taxes

BABUF has obtained determination letters from the Internal Revenue Service and the California Franchise Tax Board to the effect that BABUF qualifies under Section 501(c)(3) of the Internal Revenue Code (IRC) and Section 23701(d) of the California Tax Code. Accordingly, the primary operations of BABUF are currently considered exempt from federal income and state franchise taxes.

Fair Value of Financial Instruments

The carrying amounts of cash and cash equivalents approximate fair values due to the short-term maturities of these instruments.

Use of Estimates

The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclose of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

BAY AREA BLACK UNITED FUND, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Promises to give

Pledges receivable consists of amounts due from funding sources, as described in Note 3.

Functional Expense Reporting

The cost of providing the Organization's programs has been summarized on a functional basis in these financial statements. Based on management estimates, costs have been allocated between programs and supporting services.

NOTE 2 - CASH AND CASH EQUIVALENTS

As of December 31, 2015, cash balances consisted of:

Unrestricted	\$ 39,049
Restricted	<u>703</u>
Total	<u>\$ 39,752</u>

NOTE 3 - PROMISES TO GIVE

As of December 31, 2015, Promises to Give consisted of:

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
Promises to Give	\$ 44,449	\$ 70,486	\$ 114,935

NOTE 4 - LINE OF CREDIT

At year ended December 31, 2015, the Organization had an unsecured line of credit with Wells Fargo Bank, in the amount of \$116,000. Advances on the credit line are payable on demand and carry an interest rate of 10.00 %. Amount payable at December 31, 2015 was \$115,158

The Organization has another line of credit with Bank of America in the amount of \$15,000 at an interest rate of 17.99%. Balance due at December 31, 2015, was \$5,953.

NOTE 5 - AGENCY PAYABLE

BABUF receives cash and other resources from various sources. In these transactions BABUF is acting as a fiscal agent, trustee, or intermediary for resource providers. These transactions are reported as increases in assets and liabilities. Distributions to third-party recipients are reported as decreases in those accounts. As of December 31, 2015, the amount of \$98,392 represents pledges to third-party agencies to be distributed in the following year.

NOTE 6 - FISCAL INTERMEDIARY PAYABLE

At year ended December 31, 2015, BABUF held \$7,109 as fiscal intermediary.

BAY AREA BLACK UNITED FUND, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2015

NOTE 7 - NET ASSETS RELEASED FROM RESTRICTION

Temporarily restricted net asset released as of December 31, 2015 is as follow:

Kaiser	\$ 26,900
San Francisco Foundation	10,000
Y and H Soda Foundation	10,000
Silicon Valley Foundation	5,000
Health Leadership Forum	10,000
The California Endowment	<u>20,000</u>
Total	<u>\$ 81,900</u>

NOTE 8 - TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets as of December 31, 2015 is \$207,885 for the Brotherhood of Elders Program.

NOTE 9 - COMMITMENTS

The Organization is under a lease agreement with FH One Inc. expiring June 30, 2018. As of December 31, 2015, the Organization incurred \$32,039 in rental expense. The future minimum payments under the leases are as follows:

	<u>Office Lease</u>
2016	\$ 61,261
2017	63,094
2018	<u>32,016</u>
Total	<u>\$ 156,371</u>

NOTE 10 - SUBSEQUENT EVENTS

Subsequent events were evaluated through August 3, 2016 which is the date of the financial statements were available to be issued.



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors
Bay Area Black United Fund, Inc.

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Bay Area Black United Fund, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2015, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated August 3, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Bay Area Black United Fund, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Bay Area Black United Fund, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Bay Area Black United Fund, Inc.'s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Bay Area Black United Fund, Inc.'s financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Bay Area Black United Fund, Inc.'s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Bay Area Black United Fund, Inc.'s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CHRISTOPHER CHIME OGBODO
Certified Public Accountant

Oakland, California
August 3, 2016

BAY AREA BLACK UNITED FUND, INC.
SUMMARY OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2015

SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statement of Bay Are Black United Fund, Inc.
2. No material weaknesses were identified during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of Bay Are Black United Fund, Inc.